

SCHEDULE 5.001

FY2004 FIRE - FULL COST ALLOCATION

CITY OF HOUSTON. FIRE DEPARTMENT

FIRE TRAINING ACADEMY

NATURE AND EXTENT OF SERVICES

The Fire Training Academy develops and administers all professional standard testing, and any in-house training programs. The Academy also conducts basic fire fighting training for Houston Fire Department Cadets and continuing training for all personnel to improve the professional competence. The number of classified employees is the basis for cost allocation.

City of Houston, Texas
FY 2004 Full Cost Plan. Fire
FIRE TRAINING ACADEMY
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$12,159,000			\$12,159,000
Deductions:				
CAPITAL OUTLAY	1,000			
Total deductions:	1,000			1,000
Allocated additions:				
CHIEF'S ADMINISTRATION	599,331	10,562	609,893	
MAINTENANCE	143,651	20,135	163,786	
COMMUNICATIONS & RECORDS	238,512	8,867	247,379	
Total allocated additions:	981,494	39,564	1,021,058	1,021,058
Total to be allocated:	\$13,141,494	\$39,564		\$13,181,058
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City of Houston, Texas
FY 2004 Full Cost Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

	Total General & admin		TRAINING
Wages & benefits			

SALARIES & WAGES	\$9,513,000		\$9,513,000
FRINGE BENEFITS	2,104,000		2,104,000
Other expense and cost			

SUPPLIES	103,000		103,000
OTHER EXPENSES	440,000		440,000
CAPITAL OUTLAY	(1,000)	(1,000)	
Departmental			
Expenditures	12,159,000	(1,000)	12,160,000
Cost adjustments			

Deductions	1,000	1,000	
Functional cost	12,160,000		12,160,000
Additions: 1st			
Others	981,494		981,494
Allocable costs	13,141,494		13,141,494
1st Allocation	13,141,494		13,141,494
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Additions: 2nd			
Others	39,564		39,564
Allocable costs	39,564		39,564
2nd Allocation	39,564		39,564
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DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Plan. Fire
FIRE TRAINING ACADEMY
Schedule of costs to be
allocated by function

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Schedule 5.003
FISCAL 2002
(continued)

Total General & admin TRAINING

Total allocated	\$13,181,058	\$13,181,058
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City of Houston, Texas
FY 2004 Full Cost Plan. Fire
FIRE TRAINING ACADEMY
Detail allocation of
TRAINING

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
BMS OPS	623	19.802	\$2,602,400		\$2,602,400	\$7,835	\$2,610,235
FIRE OPS	2,220	70.565	9,273,400		9,273,400	27,919	9,301,319
HAZMAT OPS	45	1.430	187,974		187,974	566	188,540
AIRPORT OPS	99	3.146	413,544		413,544	1,245	414,789
FIRE MARSHAL	159	5.057	664,176		664,176	1,999	666,175
Subtotal	3,146	100.000	13,141,494		13,141,494	39,564	13,181,058
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Total	3,146	100.000	\$13,141,494		\$13,141,494	\$39,564	\$13,181,058
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(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

DMG/NGCS II
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City of Houston, Texas
FY 2004 Full Cost Plan. Fire
FIRE TRAINING ACADEMY
Departmental Cost
Allocation Summary

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Schedule 5.005
FISCAL 2002

	Total	TRAINING
BMS OPS	\$2,610,235	\$2,610,235
FIRE OPS	9,301,319	9,301,319
HAZMAT OPS	188,540	188,540
AIRPORT OPS	414,789	414,789
FIRE MARSHAL	666,175	666,175
Direct Billed		
Total	\$13,181,058	\$13,181,058
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